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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants

Takefumi Nagumo et al.

Serial No.

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Filed

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For

SIGNAL PROCESSING DEVICE, SIGNAL PROCESSING

METHOD, DECODING DEVICE, DECODING METHOD AND

RECORDING MEDIUM

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Examiner

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JUN 1 8 2004

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AMENDMENT AFTER FINAL

Mail Stop AF

Commissioner for Patents

P.O. Box 1450, Alexandria, VA 22313-1450

Dear Sir:

In response to the outstanding Office Action dated March 15, 2004, please amend this application as follows: